



KPMG Audit Plc  
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**Private & confidential**

Syedda Siddiqui  
Company Secretary  
Marks and Spencer Financial Services plc  
Kings Meadow  
Chester Business Park  
Chester  
United Kingdom CH9 99FB

Our ref Rkg/sa

Contact Richard Gabbertas  
0113 231 3000

31 March 2015

Dear Syedda

**Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours sincerely

KPMG Audit Plc

*Enclosures* List of Companies

WEDNESDAY



\*A45UDYWP\*

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22/04/2015

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COMPANIES HOUSE



*KPMG Audit Plc*  
*Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006*  
*31 March 2015*

**Appendix – List of Companies**

<i>Company name</i>	<i>Company registered number</i>
Marks and Spencer Financial Services plc	1772585
Marks and Spencer Savings and Investments Limited	2588424
Marks and Spencer Unit Trust Management Limited	2253009
Marks and Spencer Retail Financial Services Holdings Limited	2278807